

**REMARKS**

In the above-identified Office Action, the sole remaining claim, 44, has been rejected as indefinite. Applicant has amended claim 44 so that it now recites an upper and a lower limit. As such it is now believed definite.

Claim 44 has also been rejected as unpatentable over Graef et al, in view of Ziem et al and Tamatsuka et al. On May 15, 2007, the Examiner and the undersigned attorney conducted a telephonic interview at which claim 44 was discussed as well as proposed amendments to the claims in an attempt to distinguish over Graef. In view of the Examiner's comments at that interview, Applicant has amended the claim so that it now is believed to be definite in reciting both an upper and a lower limit and also to be patentable over the art of record.

Applicant has amended claim 44 so that the substrate is now immediately subjected to epitaxial growth processing after the ingot is mirror polished. This differs from Graef in that Graef requires an annealing step after fabrication of the wafers, whereas the subject invention is immediately subjected to epitaxial growth processing after mirror polishing. Accordingly, applicant believes the subject invention is now claimed to be patentable.

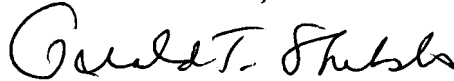
Applicant has amended the specification to replace the term "specular grinding" with "mirror polishing", the terms being equivalent, though mirror polishing is a more apt description of the process. This term has also been inserted into claim 44.

Applicant hereby requests reconsideration and reexamination thereof.

With the above amendments and remarks, this application is considered ready for allowance and Applicant earnestly solicits an early notice of same. Should the Examiner be of

the opinion that a telephone conference would expedite prosecution of the subject application, he is respectfully requested to call the undersigned at the below-listed number.

Respectfully submitted,  
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